

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

SKAT TAX REFUND SCHEME LITIGATION

This document relates to:

1:19-cv-01781-LAK, 1:19-cv-01785-LAK, 1:19-cv-01791-LAK, 1:19-cv-01783-LAK, 1:19-cv-01788-LAK, 1:19-cv-01794-LAK, 1:19-cv-01798-LAK, 1:19-cv-01918-LAK, 1:19-cv-01922-LAK, 1:19-cv-01926-LAK, 1:19-cv-01928-LAK, 1:19-cv-01929-LAK, 1:19-cv-01931-LAK, 1:19-cv-01800-LAK, 1:19-cv-01803-LAK, 1:19-cv-01809-LAK, 1:19-cv-01812-LAK, 1:19-cv-01818-LAK, 1:19-cv-01792-LAK, 1:19-cv-01806-LAK, 1:19-cv-01808-LAK, 1:19-cv-01815-LAK, 1:19-cv-01870-LAK, 1:19-cv-01801-LAK, 1:19-cv-01810-LAK, 1:19-cv-01813-LAK

Master Docket 18-md-02865 (LAK)

ECF Case

**~~PROPOSED~~ ORDER GRANTING LEAVE TO RE-FILE
ANSWERS TO AMENDED COMPLAINTS**

WHEREAS, on July 3, 2020, defendants: Joseph Herman, David Zelman, Edwin Miller, Ronald Altbach, Perry Lerner, Robin Jones, Ballast Ventures LLC Roth 401(K) Plan, Bareroot Capital Investments LLC Roth 401(K) Plan, Albedo Management LLC Roth 401(K) Plan, Dicot Technologies LLC Roth 401(K) Plan, Fairlie Investments LLC Roth 401(K) Plan, First Ascent Worldwide LLC Roth 401(K) Plan, Battu Holdings LLC Roth 401(K) Plan, Cantata Industries LLC Roth 401(K) Plan, Crucible Ventures LLC Roth 401(K) Plan, Monomer Industries LLC Roth 401(K) Plan, Limelight Global Productions LLC Roth 401(K) Plan, Loggerhead Services LLC Roth 401(K) Plan, PAB Facilities Global LLC Roth 401(K) Plan, Plumrose Industries LLC Roth 401(K) Plan, Pinax Holdings LLC Roth 401(K) Plan, Roadcraft Technologies, LLC Roth 401(K) Plan, Sternway Logistics LLC Roth 401(K) Plan, Trailing Edge Productions LLC Roth 401(K)

Plan, True Wind Investments LLC Roth 401(K) Plan, Eclouge Industry LLC Roth 401(K) Plan, Vanderlee Technologies Pension Plan, Vanderlee Technologies Pension Plan Trust, Cedar Hill Capital Investments LLC Roth 401(K) Plan, Green Scale Management LLC Roth 401(K) Plan, Fulcrum Productions LLC Roth 401(K) Plan, Keystone Technologies LLC Roth 401(K) Plan and Tumba Systems LLC Roth 401(K) Plan in the in the above-captioned actions (“Defendants”) filed 26 Answers to the Amended Complaints (the “Answers”) filed by plaintiff Skatteforvaltningen (“SKAT”);

WHEREAS, nineteen of those Answers assert counterclaims against SKAT;

WHEREAS, the docket entries for the following seven Answers incorrectly identify those Answers as asserting counterclaims where no counterclaims are asserted:

1. Answer to the Amended Complaint by Ronald Altbach and Plumrose Industries LLC Roth 401(K) Plan, *Skatteforvaltningen v. Plumrose Industries LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01809;
2. Answer to the Amended Complaint by Joseph Herman and Albedo Management LLC Roth 401(K) Plan, *Skatteforvaltningen v. Albedo Management LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01785;
3. Answer to the Amended Complaint by Joseph Herman and Ballast Ventures LLC Roth 401(K) Plan, *Skatteforvaltningen v. Ballast Ventures LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01781;
4. Answer to the Amended Complaint by Perry Lerner and Loggerhead Services LLC Roth 401(K) Plan, *Skatteforvaltningen v. Loggerhead Services LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01806;
5. Answer to the Amended Complaint by Edwin Miller and Green Scale Management LLC Roth 401(K) Plan, *Skatteforvaltningen v. Green Scale Management LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01926;
6. Answer to the Amended Complaint by David Zelman and Battu Holdings LLC Roth 401(K) Plan, *Skatteforvaltningen v. Battu Holdings LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01794;
7. Answer to the Amended Complaint by David Zelman and Vanderlee Technologies Pension Plan, and Vanderlee Technologies Pension Plan Trust, *Skatteforvaltningen v. Vanderlee Technologies Pension Plan et al.*,

Docket No. 19-cv-01918;

WHEREAS, the docket entries for the following 19 Answers incorrectly identify additional counterclaim defendants in addition to SKAT:

1. Answer to the Amended Complaint by Ronald Altbach and Crucible Ventures LLC Roth 401(K) Plan, *Skatteforvaltningen v. Crucible Ventures LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01800: ***Counterclaims against SKAT. Additional counterclaim defendants to remove - Robert Klugman, Omineca Trust, RAK Investment Trust, John Van Merkensteijn;***
2. Answer to the Amended Complaint by Ronald Altbach and Limelight Global Productions LLC Roth 401(K) Plan, *Skatteforvaltningen v Limelight Global Productions LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01803: ***Counterclaims against SKAT. Additional counterclaim defendants to remove – Robert Klugman, Omenica Trust, RAK Investment Trust, John van Merkensteijn;***
3. Answer to the Amended Complaint by Ronald Altbach and Roadcraft Technologies LLC Roth 401(K) Plan, *Skatteforvaltningen v. Roadcraft Technologies LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01812: ***Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Invesment Trust, Routt Capital Trust.***
4. Answer to the Amended Complaint by Ronald Altbach and True Wind Investments LLC Roth 401(K) Plan, *Skatteforvaltningen v. True Wind Investments LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01818: ***Counterclaims against SKAT. Additional counterclaim defendants to remove – Robert Klugman, Omineca Trust, RAK Investment Trust, John Van Merkensteijn;***
5. Answer to the Amended Complaint by Joseph Herman and Fairlie Investments LLC Roth 401(K) Plan, *Skatteforvaltningen v. Fairlie Investments LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01791: ***Counterclaims against SKAT; Additional counterclaim defendants to remove – Michael Ben-Jacob, Hadron Industries LLC, Robert Klugman, Richard Markowitz, RAK Investment Trust;***
6. Answer to the Amended Complaint by Robin Jones and Monomer Industries LLC Roth 401(K) Plan, *Skatteforvaltningen v. Monomer Industries LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01801: ***Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Omineca Trust, RAK Investment Trust, John Van Merkensteijn;***
7. Answer to the Amended Complaint by Robin Jones and Pinax Holdings LLC Roth 401(K) Plan, *Skatteforvaltningen v. Pinax Holdings LLC Roth 401(K) Plan et al.*,

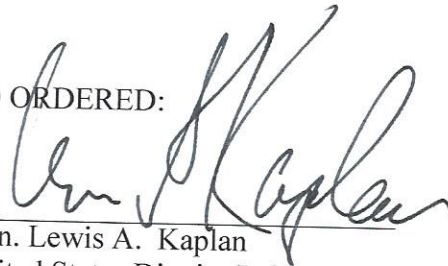
- Docket No. 19-cv-01810: *Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Omineca Trust, RAK Investment Trust, John Van Merkensteijn;*
8. Answer to the Amended Complaint by Robin Jones and Sternway Logistics LLC Roth 401(K) Plan, *Skatteforvaltningen v. Sternway Logistics LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01813: *Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Omineca Trust, RAK Investment Trust, John Van Merkensteijn;*
 9. Answer to the Amended Complaint by Perry Lerner and Eclouge Industry LLC Roth 401(K) Plan, *Skatteforvaltningen v. Eclouge Industry LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01870: *Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, Routt Capital Trust;*
 10. Answer to the Amended Complaint by Perry Lerner and First Ascent Worldwide LLC Roth 401(K) Plan, *Skatteforvaltningen v. First Ascent Worldwide LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01792: *Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, Routt Capital Trust;*
 11. Answer to the Amended Complaint by Perry Lerner and PAB Facilities Global LLC Roth 401(K) Plan, *Skatteforvaltningen v. PAB Facilities Global LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01808: *Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, Routt Capital Trust;*
 12. Answer to the Amended Complaint by Perry Lerner and Trailing Edge Productions LLC Roth 401(K) Plan, *Skatteforvaltningen v. Trailing Edge Productions LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01815: *Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, Routt Capital Trust;*
 13. Answer to the Amended Complaint by Edwin Miller and Cedar Hill Capital Investments LLC Roth 401(K) Plan, *Skatteforvaltningen v. Cedar Hill Capital Investments LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01922: *Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, Routt Capital Trust;*
 14. Answer to the Amended Complaint by Edwin Miller and Fulcrum Productions LLC Roth 401(K) Plan, *Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01928: *Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Omineca Trust, RAK Investment Trust, John Van Merkensteijn;*

15. Answer to the Amended Complaint by Edwin Miller and Keystone Technologies LLC Roth 401(K) Plan, *Skatteforvaltningen v. Keystone Technologies LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01929: ***Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, Routt Capital Trust;***
16. Answer to the Amended Complaint by Edwin Miller and Tumba Systems LLC Roth 401(K) Plan, *Skatteforvaltningen v. Tumba Systems LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01931: ***Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Edwin Miller, Omineca Trust, RAK Investment, John Van Merkensteijn;***
17. Answer to the Amended Complaint by David Zelman and Bareroot Capital Investments LLC Roth 401(K) Plan, *Skatteforvaltningen v. Bareroot Capital Investments LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01783: ***Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, Routt Capital Trust;***
18. Answer to the Amended Complaint by David Zelman and Cantata Industries LLC Roth 401(K) Plan, *Skatteforvaltningen v. Cantata Industries LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01798: ***Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Omineca Trust, RAK Investment Trust, John Van Merkensteijn;***
19. Answer to the Amended Complaint by David Zelman and Dicot Technologies LLC Roth 401(K) Plan, *Skatteforvaltningen v. Dicot Technologies LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01788: ***Counterclaims against SKAT. Additional counterclaim defendants to remove – Michael Ben-Jacob, Robert Klugman, Omineca Trust, RAK Investment Trust, John Van Merkensteijn.***

NOW THEREFORE, IT IS HEREBY ORDERED that, for the reasons set forth herein, Defendants shall be granted leave to re-file the Answers identified above, such that the dockets reflect the correct number of Answers asserting counterclaims and the correct counterclaim defendant designations.

Dated: New York, New York
November 24, 2020

SO ORDERED:

A handwritten signature in black ink, appearing to read "Lewis A. Kaplan", written over a horizontal line.

Hon. Lewis A. Kaplan
United States District Judge